IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

TUESDAY, THE 9TH JANUARY 2007 / 19TH PAUSHA 1928

WP(C).No. 662 of 2007(D)

PETITIONER:

KUMARAKOM LAKE RESORDS PVT.LTD.,
PALLICHIRA, KUMARAKOM NORTH,
KOTTAYAM REP. BY ITS MANAGER (HRD), MR.A.V.GEORGE.

BY ADV. SMT.MARIAM MATHAI

RESPONDENTS:

1. THE COMMERCIAL TAX OFFICER (WC),
   OFFICE OF THE DEPUTY COMMISSIONER,
   COMMERCIAL TAXES, KOTTAYAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
   COMMERCIAL TAXES, KOLLAM.

3. KERALA SALES TAX APPELLATE TRIBUNAL,
   ADDITIONAL BENCH, KOTTAYAM.

4. THE TAHSILDAR,
   OFFICE OF THE TAHASILDAR (RR),
   KOTTAYAM.

5. THE MANAGER,
   SOUTH INDIAN BANK, KUMARAKOM,
   KOTTAYAM.

6. THE MANAGER,
   STATE BANK OF TRAVANCORE,
   KUMARAKOM, KOTTAYAM.

R1 to R4 BY GOVT.PLEADER SRI JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN,J.

W.P.(C).NO.662 OF 2007

Dated this the 9th day of January, 2007

JUDGMENT

Petitioner is subjected to an assessment under the Luxury Tax Act. Though the petitioner preferred an appeal, it was partly allowed. However, feeling aggrieved by the relief granted, they preferred second appeals before the 3rd respondent as evidenced by Exts.P4, P4(a) and P4(b) relating to the assessment years 2000-01, 2001-02 and 2002-03. Meanwhile, Ext.P7 proceedings were initiated against him under the Kerla Revenue Recovery Act. By Exts.P8 and P10 ordes his bank accounts were freezed. According to the petitioner, the total liability comes to Rs.15 lakhs and the seizure of the entire bank account at any rate is unjustified. He also

submits that since he has already preferred second appeals before the authorities, pending consideration of the same, the proceedings for freezing of his bank accounts pursuant to Exts.P8 and P10 be lifted till the disposal of the appeals.

2. When the matter came up for consideration on 5/1/2007, the petitioner was directed to pay an amount of Rs.5 lakhs to the lst respondent towards luxury tax for the assessment years in question. The petitioner has produced a copy of the Chalan evidencing payment of Rs.5 lakhs to the lst respondent along with I.A.No.456/07. In such circumstances, the proceedings for freezing of bank account pursuant to Ext.P8 and P10 will stand quashed. Further proceedings for realisation of the balance amount due will stand stayed until the disposal of the Ext.P4,

P4(a) and P4(b) appeals by the 3rd respondent.

Writ Petition is disposed of as above.

P.R.RAMAN,
Judge.

kcv.